IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.R No.125 of 1999
Date of decision:4.12.2006

The Commissioner of Income-Tax, Ludhiana ...Petitioner

Versus

M/S Mahavir Spinning Mills Ltd., Ludhiana

...Respondent

CORAM: HON'BLE MR.JUSTICE ADARSH KUMAR GOEL
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: Mr.S.K.Garg Narwana, Advocate for the revenue
Mr.Akshay Bhan, Advocate for the assessee.

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JUDGMENT

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh arising out of its order dated 13.10.1995 passed in I.T.A.No.133/Chandi/90, in respect of the assessment year 1986-87.

> "Whether on the facts and in the circumstance of the case, the Tribunal was right in law in allowing extra shift allowance on generator?"

It is not disputed by the counsel for the revenue that identical question has already been gone into by this Court in **Commissioner of Income Tax, Jalandhar Vs. Saraswati Industrial Syndicate Ltd.,(2002) 257 ITR 779** and the question has been answered against the Revenue and in favour of the assessee.

Accordingly, the question referred is answered against the Revenue and in favour of the assessee.

The reference is disposed of.

(Adarsh Kumar Goel)
Judge

December 04,2006 **(Rajesh Bindal)**
Pka **Judge**